

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF <u>GARNAVILLO</u> , IOWA DUE: December 1, 2013		16202200600000 City of Garnavillo PO Box 14 Garnavillo, IA 52049 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		232,932		232,932	222,652
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		232,932		232,932	222,652
Delinquent property taxes		0		0	
TIF revenues		111,630		111,630	109,309
Other city taxes		67,025	0	67,025	67,578
Licenses and permits		1,860	0	1,860	1,675
Use of money and property		24,571	0	24,571	6,080
Intergovernmental		412,511	0	412,511	661,488
Charges for fees and service		57,080	385,178	442,258	407,300
Special assessments		0	0	0	0
Miscellaneous		25,208	0	25,208	17,545
Other financing sources		210,520	70,363	280,883	471,942
Total revenues and other sources		1,143,337	455,541	1,598,878	1,965,569
Expenditures and Other Financing Uses					
Public safety		91,078	0	91,078	95,960
Public works		162,648	0	162,648	201,351
Health and social services		1,266	0	1,266	1,800
Culture and recreation		79,642	0	79,642	89,284
Community and economic development		5,512	0	5,512	240,745
General government		87,749	0	87,749	92,818
Debt service		59,089	0	59,089	64,919
Capital projects		565,770	0	565,770	755,000
Total governmental activities expenditures		1,052,754	0	1,052,754	1,541,877
Business type activities		0	299,367	299,367	307,129
Total ALL expenditures		1,052,754	299,367	1,352,121	1,849,006
Other financing uses, including transfers out		68,037	162,846	230,883	91,942
Total ALL expenditures/And other financing uses		1,120,791	462,213	1,583,004	1,940,948
Excess revenues and other sources over (Under) Expenditures/And other financing uses		22,546	-6,672	15,874	24,621
Beginning fund balance July 1, 2012		607,170	238,816	845,986	492,542
Ending fund balance June 30, 2013		629,716	232,144	861,860	517,163
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 139,000	Other long-term debt		\$ 0
Revenue debt		\$ 841,000	Short-term debt		\$ 71,500
TIF Revenue debt		\$ 260,000			
			General obligation debt limit		\$ 1,518,821
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			09/25/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Denise Schneider		→	563	964-2331	--
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	159,375	56,524		17,033			232,932			232,932	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	159,375	56,524		17,033	0	0	232,932		T01	232,932	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	159,375	56,524		17,033	0	0	232,932			232,932	6
7	TIF revenues			111,630				111,630		T01	111,630	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	93						93		T15	93	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	66,932						66,932		T09	66,932	14
15	TOTAL OTHER CITY TAXES	67,025	0	0	0	0	0	67,025	0		67,025	15
16	Section B - LICENSES AND PERMITS	1,860						1,860		T29	1,860	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,028		454				2,482		U20	2,482	18
19	Rents and royalties	3,710						3,710		U40	3,710	19
20	Other miscellaneous use of money and property	18,379						18,379		U20	18,379	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	24,117	0	454	0	0	0	24,571	0		24,571	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants					280,618		280,618		B50	280,618	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	280,618	0	280,618	0		280,618	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		71,346					71,346		C46	71,346	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,084						4,084		C89	4,084	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Local grants and reimbursements	40,533						40,533		C89	40,533	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	44,617	71,346	0	0	0	0	115,963	0		115,963	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	15,930						15,930		D89	15,930	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	15,930	0	0	0	0	0	15,930	0		15,930	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	60,547	71,346	0	0	280,618	0	412,511	0		412,511	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	200,412	A91	200,412	73
74	Sewer							0	184,766	A8Ø	184,766	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	57,060						57,060		A81	57,060	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	20						20		A89	20	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	57,080	0	0	0	0	0	57,080	385,178		442,258	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	1,231						1,231		U99	1,231	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	1,101						1,101		U30	1,101	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Refunds/Reimbursements	10,702						10,702			10,702	114
115	Insurance Reimbursement	9,165						9,165			9,165	115
116	Library Memorials	2,362						2,362			2,362	116
117	Library Material/Merchandise Sales	149						149			149	117
118	General Miscellaneous	236						236			236	118
119	Police Miscellaneous	262						262			262	119
120	TOTAL MISCELLANEOUS	25,208	0	0	0	0	0	25,208	0		25,208	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GARNAVILLO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	395,212	127,870	112,084	17,033	280,618	0	932,817	385,178		1,317,995	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	50,000						50,000		NR	50,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	34	4,506			92,449		96,989	70,363		167,352	127
128	<i>Internal TIF loans and transfers in</i>	7,808		7,808	47,915			63,531			63,531	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	57,842	4,506	7,808	47,915	92,449	0	210,520	70,363		280,883	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	453,054	132,376	119,892	64,948	373,067	0	1,143,337	455,541		1,598,878	132
133												133
134	Beginning fund balance July 1, 2012	164,802	41,964	162,526	6,251	231,627		607,170	238,816		845,986	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	617,856	174,340	282,418	71,199	604,694	0	1,750,507	694,357		2,444,864	136
137												137
138												138
139												139
140												140
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	55,045	8,304					63,349		E62	63,349	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,796						1,796		E89	1,796	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	211						211		E59	211	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	20,437	2,500					22,937		E24	22,937	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,405	650					2,055		E32	2,055	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	730						730		E89	730	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	79,624	11,454	0	0	0	0	91,078			91,078	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	44,887	40,191	4,483				89,561		E44	89,561	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	12,871						12,871		E44	12,871	48
49	Traffic control safety — Current operation	2,352						2,352		E44	2,352	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	6,944	2,289					9,233		E44	9,233	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	48,631						48,631		E81	48,631	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	115,685	42,480	4,483	0	0	0	162,648			162,648	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,266						1,266		E79	1,266	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,266	0	0	0	0	0	1,266			1,266	103
104												104
105												105
106												106
107												107
108												108
109												109
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNAVILLO			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	41,281	4,072					45,353		E52	45,353	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	21,048	475					21,523		E61	21,523	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	6,775						6,775		E03	6,775	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,768	173					5,941		E61	5,941	135
136	Other culture and recreation	50						50		E61	50	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	74,922	4,720	0	0	0	0	79,642			79,642	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	745						745		E89	745	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		4,767					4,767		E50	4,767	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	745	4,767	0	0	0	0	5,512			5,512	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,980	305					4,285		E29	4,285	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	32,778	11,707					44,485		E23	44,485	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	817		3,916				4,733		E25	4,733	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,471						1,471		E31	1,471	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	21,952						21,952		E89	21,952	171
172	Other general government — Current operation	10,823						10,823		E89	10,823	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	71,821	12,012	3,916	0	0	0	87,749			87,749	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal Payments				46,000			46,000			46,000	178
179	Interest Payments				13,089			13,089			13,089	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	59,089	0	0	59,089			59,089	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Water Main Improvements Project					565,770		565,770			565,770	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	565,770	0	565,770			565,770	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	565,770	0	565,770			565,770	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	344,063	75,433	8,399	59,089	565,770	0	1,052,754			1,052,754	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNAVILLO			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								104,562	E91	104,562	198
199	Purchase of land and equipment								124,442	G91	124,442	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GARNAVILLO					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								70,363		70,363	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								299,367		299,367	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	344,063	75,433	8,399	59,089	565,770	0	1,052,754	299,367		1,352,121	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,506						4,506	162,846		167,352	255
256	Internal TIF loans/repayments and transfers out	7,808		55,723				63,531			63,531	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	12,314	0	55,723	0	0	0	68,037	162,846		230,883	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	356,377	75,433	64,122	59,089	565,770	0	1,120,791	462,213		1,583,004	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		98,907	218,296	12,110			329,313			329,313	264
265	Committed	40,891						40,891			40,891	265
266	Assigned	60,696				38,924		99,620			99,620	266
267	Unassigned	159,892						159,892			159,892	267
268	Total Governmental	261,479	98,907	218,296	12,110	38,924	0	629,716			629,716	268
269	Proprietary								232,144		232,144	269
270	Total ending fund balance June 30, 2013	261,479	98,907	218,296	12,110	38,924	0	629,716	232,144		861,860	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	617,856	174,340	282,418	71,199	604,694	0	1,750,507	694,357		2,444,864	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GARNAVILLO

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$ 124		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	218,416	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,016,000	29U \$	39U \$ 36,000	49U \$ 139,000	49U \$	49U \$ 841,000	49U \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 295,000	29U	39U 35,000	49U	49U 260,000	49U	49U	I89 12,915
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U 0	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U 0	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,311,000	0	71,000	139,000	260,000	841,000	0	47,278

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	11,000
Outstanding as of JUNE 30, 2013	64V \$	71,500

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	30,376,422	x .05 = \$	1,518,821

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		861,860	861,860	

REMARKS

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